

HUMAN RESOURCES

BUDGET UNIT: RISK MANAGEMENT (IBP RMG)

I. GENERAL PROGRAM STATEMENT

Risk Management, under the direction of the Human Resources Department, administers the county's self-insured workers' compensation, public liability, property conservation, safety and risk reduction programs, and its insured programs. All programs are paid from self-insurance funds and financed by charging general fund and non-general fund departments, as well as Board-Governed Special Districts and County Service Areas. Each is billed for their specific coverage for the cost to pay losses under the self-insured programs and the cost of insurance for the insured programs. This budget unit consists of staffing and related operating expenses.

II. BUDGET & WORKLOAD HISTORY

	Actual 2001-02	Budget 2002-03	Actual 2002-03	Budget 2003-04
Total Operating Expense	3,595,779	4,259,651	4,365,635	4,614,219
Total Financing Sources	3,919,490	4,259,651	4,532,581	4,614,219
Revenue Over/(Under) Expense	323,711	-	166,946	-
Budgeted Staffing		65.0		65.0
Fixed Assets	38,491	8,429	-	-
<u>Workload Indicators</u>				
FISCAL SECTION				
Database Transactions	69,052	54,896	117,619	105,000
LIABILITY SECTION				
Auto Accidents	616	608	496	475
Open Claims	1,308	1,389	1,029	1,042
New Claims	1,542	1,727	1,374	1,265
Cases Per Adjuster	187	198	129	130
WORKERS' COMP SECTION				
Open Claims	2,457	2,422	2,674	2,630
New Claims	1,754	1,753	1,819	1,586
Cases Per Adjuster	189	186	206	202
SAFETY SECTION				
Employees Trained	3,800	5,000	5,200	5,000
Emergency Responses	156	85	80	85

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)

STAFFING CHANGES

None.

PROGRAM CHANGES

None.

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GROUP: Internal Services
DEPARTMENT: Human Resources - Risk Management
FUND: Internal Services IBP RMG

FUNCTION: General
ACTIVITY: Insurance Programs

	2002-03 Actuals	2002-03 Approved Budget	2003-04 Board Approved Base Budget	2003-04 Board Approved Changes to Base Budget	2003-04 Final Budget
Appropriation					
Salaries and Benefits	3,625,938	3,638,796	3,967,913	130,582	4,098,495
Services and Supplies	1,040,459	920,195	924,047	(74,872)	849,175
Central Computer	39,834	39,834	38,345	-	38,345
Other Charges	153	1,575	1,575	(1,575)	-
Transfers	118,500	118,500	118,432	25,037	143,469
Total Exp Authority	4,824,884	4,718,900	5,050,312	79,172	5,129,484
Reimbursements	(459,249)	(459,249)	(459,249)	(56,016)	(515,265)
Total Operating Expense	4,365,635	4,259,651	4,591,063	23,156	4,614,219
Revenue					
Use of Money & Prop	64,254	-	-	70,000	70,000
Current Services	200,418	-	-	225,000	225,000
Other Revenue	(171)	50,000	50,000	(50,000)	-
Total Revenue	264,501	50,000	50,000	245,000	295,000
Operating Transfers In	4,268,080	4,209,651	4,541,063	(221,844)	4,319,219
Total Financing Sources	4,532,581	4,259,651	4,591,063	23,156	4,614,219
Revenue Over/(Under) Exp	166,946	-	-	-	-
Budgeted Staffing		65.0	65.0	-	65.0
Fixed Asset Exp					
Equipment	-	8,429	8,429	(8,429)	-
Total Fixed Asset Exp	-	8,429	8,429	(8,429)	-

Total Changes Included in Board Approved Base Budget

Salaries and Benefits	108,225	MOU.
	202,528	Retirement.
	18,364	Risk Management Workers Comp.
	329,117	
Services and Supplies	3,852	Risk Management Liabilities.
Central Computer	(1,489)	
Transfers	(68)	Incremental change in EHAP.
Revenue		
Operating Transfer In	331,412	
Total Operating Expense	331,412	
Total Financing Sources Change	331,412	
Total Revenue Over/(Under) Exp	-	
Total 2002-03 Operating Expense	4,259,651	
Total 2002-03 Financing Sources	4,259,651	
Total 2002-03 Rev Over/(Under) Exp	-	
Total Base Budget Operating Exp	4,591,063	
Total Base Budget Financing Sources	4,591,063	
Total Base Rev Over/(Under) Exp	-	

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Board Approved Changes to Base Budget		
Salaries and Benefits	<u>130,582</u>	Step increases for various positions.
Services and Supplies	<u>(11,337)</u>	GASB 34 accounting change (EHAP).
	<u>(63,535)</u>	Decrease for expected spending reduction.
	<u>(74,872)</u>	
Other Charges	<u>(1,575)</u>	Reduced interest costs for lease-purchase of equipment.
Transfers	<u>11,337</u>	GASB 34 accounting change (EHAP).
	<u>13,700</u>	Increased administrative overhead paid to AAA HRD.
	<u>25,037</u>	
Total Expenditure Authority	<u>79,172</u>	
Reimbursements	<u>(56,016)</u>	Increased reimbursements due to increased salary and benefit costs for out-stationed safety specialists.
Total Operating Expenses	<u>23,156</u>	
Revenue		
Use of Money/Property	<u>70,000</u>	Expected interest earnings.
Current Services	<u>225,000</u>	Emergency Physicians Reimbursement program.
Other Revenue	<u>(50,000)</u>	Reclassification of revenue to current services.
Total Revenue	<u>245,000</u>	
Operating Transfer In	<u>(221,844)</u>	Reduced operating transfers-in due to increased revenue from other sources.
Total Financing Sources	<u>23,156</u>	
Rev Over/(Under) Exp	<u>-</u>	
Fixed Asset Exp		
Lease-Purchase Equip	<u>(8,429)</u>	Eliminate budgeted fixed assets.